Bibliography: Gesenius-Buhl, *Hebr. aram. Hdwörterbuch*, 16 ed. Leipzig 1915, 134-5; also quotes an Egyptian proper noun and Coptic *ǧoile*, "foreigner", Aramaic *giyyūra* from which the Septuagint took a Greek γειώρας on which see Nöldeke, *op. cit.*, 37. On the old sense of *gēr*, cf. A. Lods, *Israel des origines au VIII siècle*, 229, and for the later evolution, *JE*, art. Proselyte, and Vigouroux, *Dict. de la Bible*, Paris 1912, v, 758. The Akkadian *gāru* is noted in the index of J. J. Stamm, *Die Akkadische Namengebung*, Leipzig 1959, with reference to p. 179.

(J. LECERF)

DJĪZA [see AL-ḲĀHIRA].

DJĪZĀN [see DJAYZĀN].

AL-DJĪZĪ, Abū Muḥammad al-Rabīʿ b. Sulaymān b. Dāwūd al-Azdī al-Aʿradj (died in Djīza, Egypt, in Dhu'l-Ḥidjdja 256 or 257/870 or 871), an eminent follower of al-Shāfiʿī and most probably a direct disciple of his. Like a good number of early Shāfiʿīs he was originally a Mālikī and disciple of ʿAbd Allāh b. ʿAbd al-Ḥakam. After his adherence to Shāfiʿism he devoted himself to making an accurate compilation of *Kitāb al-Umm*. Together with that of al-Buwayṭī, his version of this master work of Shāfiʿism is the most trustworthy. It may be considered as representing the second phase of Shāfiʿī jurisprudence known as the Egyptian. His compilation was rewritten at a later date with insertions of another Rabīʿ (Abu Muḥammad b. Sulaymān al-Murādī, d. 270/883). It is difficult to distinguish in *Kitāb al-Umm* things attributed to our Rabīʿ from those of the other. Zakī Mubārak, in his study of *Kitāb al-Umm* has tried to find characteristics of both, but his reasoning is not convincing. Al-Rabīʿ al-Djīzī counts among his disciples Abū Dāwūd and al-Nasāʾī. Ibn Khallikān illustrates him as a most virtuous and modest man.

Bibliography: Al-Subkī, *Ṭabaḳāt*, Cairo, i, 53; Ibn Khallikān, *Wafayāt*, Cairo 1948, i, 53, no. 220; Ibn al-Zayyāt, *Al-Kawākib al-sayyāra fī tartīb al-ziyāra*, Cairo, 151; Zakī Mubārak, *Taḥḳīḳ nasab Kitāb al-Umm*, Cairo 1932, 73; M. K. Ḥusayn, *Adab Miṣr al-Islāmiyya*, Cairo, 58, 95 (note).

(H. MONÉS)

DJIZYA (i)—the poll-tax which, in traditional Muslim law, is levied on non-Muslims in Muslim states. The history of the origins of the *djizya* is extremely complex, for three different reasons: first, the writers who, in the ʿAbbāsid period, tried to collect the available materials relating to the operation of the *djizya* and the *kharādj* found themselves confronted by texts in which these words were used with different meanings, at times in a wide sense, at others in a technical way and even then varying, so that in order to be able to complete a reasonable picture they tended to interpret them according to the meaning which had become current and best defined in their own time; secondly, it is a fact for which due allowance is not made that the system which sprang from the Arab conquest was not uniform, but resulted from a series of individual, and not identical, agreements or decisions; finally, this system followed after, but did not overthrow, earlier systems which themselves differed one from another and which, moreover, in the period immediately before Islam, are imperfectly understood and a subject of controversy. In these conditions, the account that follows can do no more than serve as a provisional guide.

The word *djizya*, which is perhaps connected with an Aramaic original, occurs in the Ḳurʾān, IX, 29 where, even at that time, it is applied to the dues demanded from Christians and Jews, but probably in the somewhat loose sense, corresponding with the root, of "compensation" (for non-adoption of Islam), and in any case as collective tribute, not differentiated from other forms of taxation, and the nature of its content being left uncertain (the examples given in the works on the biography of the Prophet are very variable; tribute was adapted to the individual conditions of each group concerned). It is possible that, *mutatis mutandis*, precedents can be found in pre-Islamic Arabia outside the religious sphere, in the conditions of submission of inhabited oases to more powerful tribal groups, in return for protection; but as a result of their conquests the Arabs, heirs of the Byzantine and Sāsānid régimes, were to be faced with new practical problems.

Naturally there was no hesitation over the fact that the *dhimmīs* [*q.v.*] had to pay the Muslim community a tax which, from the point of view of the conqueror, was material proof of their subjection, just as for the inhabitants it was a concrete continuation of the taxes paid to earlier regimes. This tax could be of three sorts, according to whether it was levied on individuals as such, or on the land, or was a collective tribute unrelated to any kind of assessment. In the ʿAbbāsid period, the texts show us a clear theoretical distinction between two taxes, on the one hand a tax on land, the *kharādj*, which except only in particular instances could not be suppressed since the land had been conquered once for all for the benefit of the permanent Muslim community, and a tax on persons, the *djizya*, which, for its part, came to an end if the taxpayer became Muslim. But it is far from being the case that such a distinction was always made, either in law or in fact, in the first century of Islam, and the problem is simply to determine what was the primitive practice, and how the ultimate stable system was gradually attained.

Starting from the indisputable fact that in the very early texts the words *djizya* and *kharādj* are constantly taken either in the wide sense of collective tribute or else in apparently narrower but interchangeable senses (*kharādj* on the head, *djizya* on land, as well as *vice versa*), Wellhausen, and then Becker and Caetani etc., built up a system according to which the Arabs, at the time of the conquest, are alleged to have levied collective tribute on the defeated, without taking the trouble to distinguish between the different possible sources of tax, and it was only the multiplicity of conversions which, at the very end of the Umayyad rule, led, particularly in Khurāsān, to a distinction in the total revenues being made between two taxes, the one on the person, ceasing with the status of *dhimmī*, the other on land which remained subject to the obligations placed upon it by the conquest. This theory, apart from the prejudicial question that it contradicts the opinion of all classical jurists, in fact comes up against numerous difficulties and recently has been severely breached, especially by Løkkegaard and even more by Dennett whose conclusions, in their general lines and inspiration, no longer seem to be refutable, although even they do not answer all the problems which they in their turn raise. They have demonstrated completely that the texts often make an effective distinction between the tax on land and the tax on the person, even if the term denoting them is variable, and have stressed the improbability that a reform which covered the whole empire should have started in the remote province of Khurāsān

during the final anarchic years of the Umayyad dynasty, and (especially Dennett in a closely reasoned analysis of the situation region by region) that one could not speak of a uniform system immediately after the conquest, since neither the earlier institutions nor the conditions of occupation had been everywhere the same.

The Sāsānid empire had possessed a fiscal system which distinguished between a general tax on land and a poll-tax, at rates varying according to the degree of wealth, but from which the aristocracy were exempt. The Roman-Byzantine empire had a more complex system about which we still remain uncertain on many points. A personal tax did exist, but was scarcely used, except only for colonists and non-Christians. The general tax made no distinction; in the case of a small property fiscally subject to the direct administration of the State, it was apparently levied on agricultural cultivation, on the basis of a unit of measurement or *jugum*; on the other hand, in large estates enjoying a certain autonomy it appeared to be more practical to base the calculation on the number of persons working; but if the tax was in this way proportional to the size of the population, it was still in no way a specific poll-tax since it was not added to another tax which was apparently based on the land. This precise point must be kept clearly in mind if we wish to understand the subsequent developments.

Now in some instances the conquest was effected purely by force, in which case the system established was at the conqueror's discretion, at other times as the result of a treaty of capitulation, and in this case, when the native population kept its fiscal autonomy, a particular fiscal system might be merely stipulated, or else a certain sum might be fixed in advance as tribute to be paid, with allowances being made for considerations of assessment. In ʿIrāḳ, the province to which most of the ʿAbbāsid jurists refer, the conquest was in general effected by force, or at least with the abandonment of the Sāsānid administrative services; with the help of native subordinates the Arabs controlled the institution and collection of taxes which followed the tradition, that is to say a poll-tax was still distinct from a land tax, though its rate was probably increased (1, 2, 4 dīnārs = 12, 24, 48 dirhams), but the grading of wealth was maintained. To remain exempt from this poll-tax, the members of the aristocracy declared their allegiance to the Muslim faith; one cannot say if at the same time they were freed from the land tax, though subject to it in the modified form of the tithe levied on Muslims' property.—In most of the towns of Syria and Upper Mesopotamia, the Arab occupation was carried out by means of treaties which distinguished them from the large autonomous estates of the previous régime; although temporary agreements at the very beginning had established collective tribute, the system which was set up was one of autonomous control, but with the tax defined by the conqueror and usually calculated (as at Ḥīra in ʿIrāḳ) on the basis of a fixed contribution (generally 1 dīnār) per head, and thus a tax proportional to the population, as was the case before on the large estates; the same method of calculation may have continued on the large estates, but under the direct control of the conqueror, since most of the great Byzantine landowners had disappeared, and with the addition of the poll-tax on the colonists (?); incidentally the conquerors often found it advantageous at that time to accept the peasants' payments in kind. In Egypt most of the Christian communities were taxed under a system which united payments in kind, a land tax of 1 dīnār per *faddān* (unit of cultivated land) and a specific poll-tax of 2 dīnārs per head, this last figure, however, being based on the calculation of the sum which the community had to pay, on the condition that the total amount would eventually be divided among the inhabitants in the most equitable proportions (as papyri show); contrary to previous belief, this poll-tax must in practice have constituted for the mass of the inhabitants a burden almost as heavy as the land tax. Finally, in the greater part of Īrān and central Asia, as well as in some places in Cyrenaica, the system established was of fixed tribute to be paid by the local rulers who were maintained in office, with no interference from the conquerors either in declaring or collecting the tax; in Khurāsān in particular, taxpayers continued to be charged on the basis of the Sāsānid dual system of land tax and poll-tax, apart from any questions of conversion or non-conversion to the new religion. Whatever uncertainties remain in particular systems (especially in Syria, it seems), it will be seen that, in general, the duality of land tax and poll-tax existed at the taxpayer's level, under various conditions, for the greater part of the peasant populations, while on the other hand a system of unitary contribution prevailed throughout most of the Syrian towns and in Upper Mesopotamia; the conquerors, particularly in the East, held aloof from these distinctions so long as the tribute was paid.

However, difficulties very soon appeared. In Egypt monks were exempt from poll-tax; the Copts, who since Roman times had been past masters of tax evasion, noted that the taxpayer could escape payment of poll-tax if he left the district where he was enrolled or, better still, if he entered a monastery. It therefore became necessary to make all monks in their turn subject to poll-tax (a much more probable explanation than the alternative upon which one is driven back if one accepts that the poll-tax was absent at the beginning of the Muslim régime: since it was later found applied to monks, the argument runs that it made its original appearance in the form of a tax on the monks). It was necessary to apply for authorization for removal, and to mark taxpayers with an indelible stamp, hence all those passports, seals etc. of which archaeologists have provided us with so many unimpeachable examples. Phenomena of the same sort must have existed in many places, and are for example recorded in Upper Mesopotamia and also in ʿIrāḳ.

There, however, matters are presented to us somewhat differently. In ʿIrāḳ, in fact, evasion of taxes took the form of conversion to Islam, the convert believing that his new status would free him from the whole fiscal complex levied on the non-Muslim, that is to say the land-tax and the poll-tax. In reality what happened at the beginning —and the Muslim administration did not look upon it amiss—was that the convert abandoned his land, with no thought of it ceasing to be subject to the *kharādj*, to a non-convert who guaranteed its cultivation and fiscal capacity. The thing was possible so long as it happened infrequently and the treasury had little to fear, for the new régime had inherited from its predecessors, both Byzantine and Sāsānid, the idea of the joint liability of each locality in regard to taxation, and those who remained therefore paid for those who had left and whose land they exploited. However, by the time when the terrible governor al-Ḥadjdjādj came to ʿIrāḳ the matter had

already assumed dangerous proportions as regards the development of land, and hence also threatened the treasury. He then took the draconic decision to send back the peasants to the land, to subject them to taxation again, including poll-tax, and, in practice, to forbid them to be converted to Islam.—A similar problem arose in Khurāsān; but there it was the native aristocracy who persecuted the peasantry who were guilty of conversion to Islam: since every conversion risked increasing the burden of taxes on non-Muslims and compelling the aristocracy to make good from their own pockets any shortcomings in payments, they tried wherever they could to impose still heavier taxes upon the Muslims, at least the poorer ones, rather than on the non-Muslims: inequality in reverse ....

It is clear that these repressions also could not last. It was somehow inadmissible, in a Muslim State, virtually to penalize entry into Islam. The pious ʿUmar b. ʿAbd al-ʿAzīz is credited with an attitude of absolute reaction to the policy, and he is said to have gone so far as to encourage conversions by the remission of the whole complex of taxes levied on non-Muslims. The most authoritative texts recently discovered or interpreted do not confirm such a Utopian outlook (H. A. R. Gibb, *The fiscal rescript of Umar II*, in *Arabica*, ii, (1955)). It seems that, under the influence of the jurists who elaborated the doctrine of *fayʾ* [*q.v.*], there was a move towards the idea of dissociating from the complex of taxes imposed on the non-Muslims the *kharādj*, which from this time on was regarded rather as being levied specifically on land and not on the person, and hence was compatible with the status of Muslim: the poll-tax, as such, was to disappear, but the treasury did not necessarily suffer nor did the taxpayer gain as a result, since the convert had to pay the *zakāt* on his income. It was a system of this sort that, at a later date, Naṣr b. Ṣayyār, the last great Umayyad Governor, tried to introduce in Khurāsān; he is thus at the rear of the movement, and not in the vanguard. In a country like Syria a more delicate adaptation must have been necessary, and appears to have been undertaken from the time of Yazīd and ʿAbd al-Malik (Abū Yūsuf, 24; cf. Løkkegaard, 133), to give a truly personal character to the traditional poll-tax, in addition to a tax on land. In any case, from the moment when the poll-tax had been differentiated from the land-tax in the assessment, the same could also be done in the collection, and the collective responsiblity of places in respect of taxation would cease to operate in this matter. In Egypt particularly, we know that movement of persons became legal, provided that a record of them was kept and that the whereabouts of those concerned was known (see Cl. Cahen, *Impôts du Fayyum*, quoted below, 21). Thus the term which customarily denoted "fugitives"—in Greek φυγάδες —the *djawālī* (plur. of *djāliya*), in administration came to be taken, without further addition, as a synonym of *djizya* in the sense of poll-tax. Naturally, this fiscal arrangement did not solve the economic problem of peasant emigration, and there were further instances of the enforced return of peasants to their fields (see Cl. Cahen, *Fiscalité*, etc. in *Arabica*, i (1954), 146-7); but, in proportion as the rural communities were now able to become Muslim, the problem no longer affected the *djizya*, and it is probable that it was less grave in the solidly-based Christian communities which remained faithful to their creed (Lebanon, Upper Mesopotamia, Egypt itself) and where collective responsibilty was to act against emigration (ibid., 151). Other factors may have counted in favour of attachment to the land, and against emigration to towns, which cannot be discussed here; it seems in any case that, in the centuries that followed, the problem was no longer expressed in the terms in which the sons of the Arab conquerors had known it.

The ʿAbbāsid period thus witnessed the specialization of terminology, as of institutions, at least in technical writings and works of *fiḳh* (the latter treat of it as an appendage to the *djihād*); and whilst the *kharādj* no longer denotes anything more than land-tax, *djizya* is henceforth applied only to the poll-tax on *dhimmī*s. The latter incidentally lost its financial importance everywhere when the non-Muslim communities ceased to be numerically superior. Even when thus diminished, it does not appear to have become uniform. Syria-Palestine and Egypt kept their own system until the 18th century (see Gibb-Bowen, i/2, 254 and Nābulusī in Cl. Cahen, *Impôts du Fayyum*, in *Arabica*, iii (1956), 21-2), despite the assertions of theorists (including Balādhurī but, characteristically, excluding Mālik and Shāfiʿī), while the hierarchized tax system attributed to ʿUmar continued to be practised in the East and from there later passed into the non-Arab provinces of the Ottoman Empire. The numerical importance to it of the *dhimmī*s, as earlier in Saldjūḳid Asia Minor (for this point see in particular Kerimüddin Aksarayī, *Müsâmeret ül-ahbar*, ed. O. Turan, 153, with analysis of F. Işıltan, 1943, 81), once again confers considerable importance on the *djizya*, although the word often bestowed on it is *kharādj* (the land-tax at that time bearing other names; see below).

A certain number of rules formulated during the ʿAbbāsid period appear to be generally valid from that time onwards. *Djizya* is only levied on those who are male, adult, free, capable and able-bodied, so that children, old men, women, invalids, slaves, beggars, the sick and the mentally deranged are excluded. Foreigners are exempt from it on condition that they do not settle permanently in the country. Inhabitants of frontier districts who at certain times could be enrolled in military expeditions even if not Muslim (Mardaïtes, Armenians, etc.), were released from *djizya* for the year in question.

A personal fixed contribution, the *djizya* was levied by lunar years (generally just before or just after the beginning of the year; sometimes in Ramaḍān under the Mamlūks), unlike taxes connected with agriculture; it could thus be dissociated from them in tax-farming and *iḳṭāʿ* concessions. Money was stipulated, and normally payment had to be made in it, but payment in kind was admissible, under an officially determined scale of equivalent values. According to the Ḳurʾānic text, one must give *al-djizyata ʿan yadin*, which has since been interpreted, perhaps wrongly, to mean "by hand" and personally (on this point see F. Rosenthal, *Some minor problems in the Qurʾân*, in *The Joshua Starr Memorial Volume*, New York 1953, 68-72, and Cl. Cahen, *Coran IX-29 ...*, in *Arabica*, ix (1962), 76-9); administratively, this meaning suggests the need to count the non-Muslim population, hence for instance the forbidding of all village notables to accept a lump payment of *djizya* from their subordinates. Furthermore it was desired to have confirmation given to every individual concerned of his status as a subject of Islam or, more accurately, as a member of an inferior social class; it is apparently in this way that we must interpret the Ḳurʾānic formula (which

follows the one given above) *wa-hum ṣāghirūn* (sometimes glossed as *aḥarrū bi 'l-ṣaghār*), in connexion with the well-known instances of notables or Arabs refusing, although Christians, to pay the "*djizya* of the *ʿulūdj*", rather than as implying the necessity for a humiliating procedure, which later rigorists claimed to find in it. Actual censuses were apparently undertaken, especially at the time of the differentiation between *djizya* and *kharādj* (by ʿAbd al-Malik in Syria, Yazīd II in Egypt, etc.), and, reciprocally, the evaluation at 130,000 dīnārs of the total return from *djizya* in Egypt at the time of Saladin, for example, at the average rate of 2 dīnārs, allows us to estimate the Christian population then in the country at about 65,000 heads of families.

In principle, the *djizya*, like the *zakāt*, had to be used for pensions, salaries and charities. But under this pretext it was often paid into the Prince's *khāṣṣ*, "private" treasury. Mālik and al-Shāfiʿī admit that the rate of tax could be increased; with or without doctrinal justification, arbitrary demands appeared at times during the economically difficult and religiously strict period of the Mamlūks; however, we must take count of the fact that the growing scarcity of gold and the devaluation of the dirham had often brought the *djizya* to a level lower than was stipulated by doctrine; moreover the monks, or at least those in poor monasteries, found a way to reduce their returns.

In the territories directly controlled by the Mongols, before their conversion to Islam, the original fiscal system abolished the poll-tax on non-Muslims; when they adopted the Muslim religion, zealous agents sought to make the Christians pay all the arrears (forty years . . .) (al-Djazarī, *Chronique*, ed. Sauvaget, 48, Nr 307).—In Sicily, after the Norman conquest, the poll-tax on Muslims and Jews was called *djizya*.

The *djizya* has naturally disappeared from modern Muslim States as a result of the growing equality of religions, the introduction of military service and the organization of new fiscal systems.

Bibliography: Almost the whole bibliography of sources, al-Balādhurī, Abū Yūsuf, al-Māwardī and other chroniclers, recorders of traditions, jurists, etc., is to be found collected together in Caetani, quoted *infra*; to it should be added Abū ʿUbayd b. Sallām, *K. al-Amwāl*, and, for the *K. al-Kharādj* of Yaḥyā b. Adam, the annotated English translation by A. Ben Shemesh, 1958; for papyri see, besides Becker and Grohmann quoted *infra*, C. Becker, *Papyri Schott-Rheinhardt*, 1906, and H. I. Bell, *Greek papyri in the British Museum*, iv, 1910, as well as R. Rémondon, *Les papyrus d'Apollonos Ano*, 1953, and C. J. Kraemer, *Excavations at Nessana*, iii, *Non-literary papyri*, 1958.

It is not possible here to give the very extensive bibliography of works relating to poll-tax and the associated problems in the Roman-Byzantine Empire; the latest restatements will be found in the bibliography of R. Palanque's edition of the posthumous *Histoire du Bas-Empire* of E. Stein, i, 1959, and in Karayannopoulos, *Das Finanzwesen des frühbyzantinischen Staates*, 1958; the outstanding works are still those of Piganiol, F. Lot and E. Deléage; for Egypt, A. Ch. Johnson and L. C. West, *Byzantine Egypt*, 1949.

For the Muslim world, J. Wellhausen, *Das arabische Reich*, 172 ff., Eng. tr. 276 ff.; C. Becker, *Beiträge zur Geschichte Aegyptens*, 81 ff. (in the 2nd fascicule); idem, *Islamstudien*, i, 1924; Caetani, *Annali*, v, 280-532; A. Grohmann, *Probleme der arabischen Papyrusforschung*, in *ArO*, 1933, 276 ff. and 1934, 125 ff.; Fr. Løkkegaard, *Islamic taxation*, ch. VI; D. C. Dennett, *Conversion and the poll-tax in early Islam*, 1951; A. Fattal, *Le statut légal des non-musulmans en pays d'Islam*, 1958, ch. VII, more detailed than Tritton, *The Caliphs and their non-Muslim subjects*, 1930; M. Ḍiyā al-Dīn al-Raʾīs (Rayes), *al-Kharādj fi al-dawla al-islāmiyya* (a history of Muslim state-finances), Cairo 1957, especially 107 ff.; Mez, *Renaissance*, ch. IV and VIII. Among specialized studies, Ḥabīb Zayyāt, *al-Djizya* in *al-Machriq*, xli (1947), 2; Finocchiaro-Sartorio, *Gizyah e Kharaj nella Sicilia*, in *Archivio giuridico*, lxxxi (1908). (Cl. Cahen)

ii.—Ottoman

The word *kharādj* was used for preference instead of *djizya* by the 10th/16th century, later *djizye* or *djizye-i sherʿi*. (cf. indexes in R. Anhegger-H. Inalcık, *Ḳānūnnāme-i Sulṭānī . . .*, Ankara 1956; Tayyib Gökbilgin, *Paşa Livası*, Istanbul 1952; F. Kraelitz, *Os. Urkunden in türkischer Sprache*, Vienna 1922; Ö. L. Barkan, *Kanunlar*, Istanbul 1943). *Bash-kharadjī* for *djizya* was occasionally found in the documents (cf. T. Gökbilgin, 158, and B. Lewis, in *BSOAS*, xiv (1952), 553, 559) to distinguish it from land-*kharādj*. For the collector of *djizya*, *kharādjī* or *kharādjidjī* is used in the first period, *djizyedār* later.

The payment of *djizya* was sometimes dependent on the land possessed: anyone, Muslim or non-Muslim, who possessed a *bashtina*, land recorded under the possession of a *dhimmī* (cf. ČIFTLIK), was to pay *djizya* (cf. the regulation of Ohri dated 1022/1613 in Ö.L. Barkan, 295; that of Avlonya in *Sûret-i Defter-i Sancak-i Arvanid*, ed. H. Inalcık, Ankara 1954, 124). The reason given for this was the treasury's concern to protect the *djizya* revenues.

Following a conservative policy in the conquered lands, the Ottomans identified certain pre-Ottoman poll-taxes with *djizya*. Upon the request of their new subjects in Hungary (Barkan, 304) they accepted for *djizya* the old tax of one *flori*, gold, paid per family to the Hungarian kings before the conquest (cf. Barkan, 303, 320). Previously in the Balkans the Ottomans, however, had introduced a native poll-tax, probably of the same origin as the Hungarian one *flori* tax, in their own taxation only as an *ʿurfī* poll-tax under the name of *ispendje* (cf. H. Inalcık, *Osmanlılarda raiyyet rüsûmu*, in *Belleten*, xcii, 602-8). They ruled that anyone subject to *djizya* was to pay *ispendje* (*Belleten*, xcii, 602). But the latter was ordinarily included in *tīmārs* [*q.v.*]. It can be supposed that the Ottomans, like the first Muslim conquerors of Egypt and Syria, found in the Balkans and Hungary a poll-tax of one gold piece, probably from a common Roman origin (cf. F. Løkkegaard, *Islamic taxation*, Copehagen 1950, 134-5). Sanctioned by *naṣṣ* and *idjtihād* as asserted in the firmans, *djizya* was for the Ottomans a religious tax the collection and spending of which had to receive special care. It was collected as a rule directly for the state treasury by the Sultan's own *kuls* [*q.v.*]. It was exceptional to grant *djizya* revenues as *tīmār* or *mülk*. Also it was farmed out only in special cases (cf. Anhegger-Inalcık, 39). As a *sharʿī* tax belonging to the *bayt māl al-muslimīn* its administration was put under the supervision of the *ḳāḍīs* and not infrequently its actual collection was made by them (cf. Gökbilgin, 158).

The *djizya* revenues were spent usually for military purposes or assigned to the regular pay of a military

unit as *odjaḳlıḳ*. Mahmūd II raised the rates of *djizya* and assigned it to the upkeep of his reformed army of *ʿasākir-i manṣūra*, claiming this as a religious use for *ghazā* (cf. Hadžibegić, *Džizja ili harač*, in *Prilozi*, v (1954-5), doc. 19, 78-9). Exemption from *djizya* was usually made in return for military services as was the case with the *voynuḳs*, *martolos* and *eflaḳs*.

When a conquered land was to be organized as an Ottoman province a census of people subject to *djizya* was made by the *ḳāḍī* appointed there, and a book called *defter-i djizya-i gabrān* was drawn up (for an example made after the conquest see the *defter* of Buda and Pest in L. Fekete, *Die Siyāqat-schrift in der türkischen Finanzverwaltung*, Budapest 1955, i, doc. 8, 20, pp. 176-98, 350-5; ii, facsimiles, Tables XI, XXXVI). Referred to also as *aṣl defter*, original *defter*, this book was made in two copies, one for the central treasury, the other for the provincial administration. The census was to be renewed. But, as we read in the *nishān* of 22 Djumādā II 1102/23 March 1691 such censuses were not renewed for long periods and as a result of deaths and births, flights and conversions the books did not reflect the actual situation. In the reign of Meḥemmed II half of the *djizya* due from the fugitives of a village was to be made good by its *tīmār*-holder and the other half by the remaining *djizya*-payers (R. Anhegger-H. Inalcık, 76). But with the collapse of the *tīmār* system in the late 10th/16th century the whole burden fell upon the latter. Finally by the reform of 1102/1691 each *djizya* payer was made responsible only for his own personal *djizya* and a paper, *kāghıd* or *waraḳ*, was delivered to certify its payment. On the other hand the fugitives were pursued, (*ibid.*) or, sometimes, the authorities would try to bring them back by promising a reduction in the rate of *djizya*, as was done to repopulate the deserted villages in the province of Manastir (Monastir) in 1117/1705.

As a rule every third year, called *new-yāfte* (*Naw-Yāfta*) *yıllı* a general inspection was made to cross out the dead, *mürde* (*murda*) and to add *new-yāfte* (*naw-yāfta*), those who were omitted from the *defter* for one reason or another, among them the *bāligh*, adolescents who by the time of the inspection had become legally fit to pay *djizya*. But the inspectors were instructed to carry out this operation so as not to reduce the number of *djizya*-payers. Strangers and passers-by found in a district were subject to the payment of *djizya* on the spot, as ordered in the firmans issued after the reform of 1102/1691 (cf. Hadžibegić, doc. 5, in vol. iii-iv, 111).

It seems that *ruhbān*, clerics, and *keshīsh*, monks, were exempted from *djizya* in the first period (for exemption from *djizya* of a *metropolit* in the time of Meḥemmed II see Anhegger-Inalcık, 66). But in the reform *nishān* of 1102/1691 all clerics except those who had really a disability were subjected to *djizya*. In 1103/1692 the *ruhbān* sent a petition to the Sultan stating a *sharʿī* opinion about the exemption of those *ruhbān* who were in retirement and not earning their own living (cf. *Al-Durar*, 213; Mewḳūfātī, i, 351), but it was rejected on the basis of the different opinion of Imām Yūsuf. By 1255/1839 the monks of the Mount Athos were exempted from all taxes but *djizya*.

However, in accordance with the precise command of the *sharīʿa*, the Ottoman government always exempted from *djizya* children, women, disabled and blind men, and the unemployed poor. Only the widows (*bīve*) possessing the land of their deceased husbands were liable for *djizya*.

The treatises of *fiḳh* (*Al-Durar*, 212; Mewḳūfātī, i, 350) distinguished two kinds of *djizya*, that fixed by *ṣulh*, agreement, the amount of which could not be altered, and that levied from individuals, *al-djizya ʿala ʾl-ruʾūs*. The former, called in Ottoman official terminology *djizya ber wedjh-i maḳṭūʿ* or simply *maḳṭūʿ*, was extensively applied and found two different fields of application in the Ottoman empire: (*a*) The submission as a vassal of a Christian prince always implied the payment of an agreed yearly tribute however small the amount might be. Then the Sultan considered the non-Muslims under the prince as the Sultan's own *kharādj*-paying subjects (see BOGHDAN, RAGUSA) and the yearly tribute which was usually paid in gold pieces as a *kharādj-i maḳṭūʿ* (see DĀR AL-ʿAHD); (*b*) In some cases the *dhimmī*s under the Sultan's direct rule were permitted to pay their *djizya* in a fixed sum, *ber wedjh-i maḳṭūʿ*, as a community. The *dhimmī raʿāyā* applied for it mostly to escape the abuses of the *djizya*-collectors and their request was accepted by the government often to insure its payment, for otherwise they often threatened to abandon their villages and run away. On the other hand the Albanian mountain tribes of Klementi living in five villages were permitted to pay a nominal *fixed* sum of one thousand *akče* for their *djizya* in 902/1497, and in return they promised to guard the highway passing through their area. Also in Ḳurvelesh, Albania, seventeen villages in rebellion agreed to submit on condition that they paid their *djizya ber wedjh-i maḳṭūʿ* at a fixed sum of 3301 esedī ghurūsh in 1106/1695. In these examples we see the government being rather forced to come to an agreement with its *dhimmī* subjects. Sometimes the *maḳṭūʿ* was agreed upon between the *djizya*-collectors and the *kodja-bashī*s, Christian notables, who thus being able to distribute the *djizya* in their communities themselves expected to have some advantages such as to alleviate their own share, as actually stated in a document. But this practice was denounced by the government.

The *maḳṭūʿ* system gave the Jewish community of Ṣafad the opportunity to save their clerics from paying *djizya* (B. Lewis, *Notes and documents from the Turkish Archives*, Jerusalem 1952, 11; U. Heyd, *Ottoman documents on Palestine*, Oxford 1960, 121; cf. idem on the Djizya-registers for Palestine in *Jerusalem*, iv (1952), 173-84 (in Hebrew, with Turkish documents).

Considering its basic character of a poll-tax, however, the government often insisted on its payment individually. On the other hand the *maḳṭūʿ*, fixed sum of *djizya* for a group, might become too onerous when the number in such a group for one reason or another decreased. In such cases a new census was often asked for, to reduce the amount or to return to the payment by individuals.

The *maḳṭūʿ* system in *djizya*, however, came to be more and more extensively applied in the period of decline during which the central government had increasingly lost the control of tax collection in the provinces. The *kodja-bashī*s, *čorbadjī*s and *knez* then took over, as the *aʿyān* among the Muslim population, the collection of taxes within their communities, and this prepared their rise as a local aristocracy in the Balkans in the 12th/18th century. In the belief that the *maḳṭūʿ* system was favourable for the *raʿāyā* the initiators of the *tanzīmāt* [*q.v.*] generalized the system (the circular of 25 Muḥarram 1257/17 March 1841 in Mühimme no. 13663 Maliye Yeni

Seri, Başvekâlet Archives) and even sanctioned it by a *fatwā* [*q.v.*].

It was the Sultan's responsibility to declare every new year the rates of *djizya* to be collected on the basis of a *fatwā* given by the Shaykh al-Islām who determined it according to the *sharʿī* scale. In Ottoman terminology the grades were *aʿlā*, *awsaṭ* and *adnā* corresponding to *ẓāhir al-ghinā' mukthir*, wealthy, *mutawassiṭ al-ḥāl*, medium status, and *faḳīr muʿtamal*, working poor man, who were to pay, 48, 24 and 12 *dirham-i sharʿī* (see DIRHAM) of pure silver, or four, two and one dīnār gold pieces respectively. In a document of 6 Djumādā II 896/16 April 1491 (Gökbilgin, 159) we find *djizya* applied according to the *sharʿī* scale. But in a firman of 880/1475 the collector was instructed to accept payments over fixed rates (Anhegger-Inalcık, 78).

Payment could be made in silver and gold coins in circulation, and rarely the rates were also shown in current copper coins. In Radjab 1101/April 1690 the rate for the lowest grade was fixed as one Egyptian gold piece, *sharīfī altun*, or $2^1/_4$ esedī (Dutch) ghurūsh, or 90 para or 1170 copper manghīr. But payments were mostly made in silver *akče* [*q.v.*] until the late 10th/16th century, and in *ghurūsh* or *para* in later periods. The recurrent debasements and depreciations in coinage (cf. H. İnalcık, in *Belleten*, loc., 676-84; Hadžibegić, in *Prilozi*, v, 51-6) made it necessary for the Ottoman government to declare in the firmans of *djizya*-collection every year (cf. examples in Hadžibegić, doc. nos. 1, 2, 4, 5, 6, 10, 12, 14, 19, 22, 25) a schedule of the official rates of the coins in circulation. But disparities between the official and current rates often gave rise to disputes between the tax-payers and collectors, and the treasury sometimes preferred to accept only gold pieces. At other times, on their own initiative, the collectors forced the tax-payers to pay only in gold with the intention of exchanging this later for their own profit. To prevent this the Sultan often had to send special orders to the collectors to accept silver coins too (the *Aḥkām defterleri* in the Başvekâlet archives, Istanbul, are indeed full of such orders). The rates of *djizya* in the Ottoman silver coinage went up from 1102/1691 to 1249/1834 as shown in the following table (Hadžibegić, in *Prilozi*, v, 102).

(in esedī ghurūsh)

Year	*aʿlā*	*awsaṭ*	*adnā*
1102/1691	9	$4^1/_2$	$2^1/_4$
1108/1696	10	5	$2^1/_4$
1156/1744	11	$5^1/_2$	$2^3/_4$
1218/1804	12	6	3
1231/1816	16	8	4
1239/1824	24	12	6
1242/1827	36	18	9
1244/1829	48	24	12
1249/1834	60	30	15

Maḥmūd II emphasized in his firmans that the increases, *ḍamā'im*, were not newly assessed taxes, *muḥdathāt*, but simply the result of a necessary adjustment of the fixed *sharʿī* quantities of silver to be paid as *djizya* in the currency of the day (cf. Hadžibegić, v, 69, 79). But these increases, even if they were not real in value, gave rise to widespread discontent among the *dhimmīs* in the Ottoman empire.

It must be remembered that until the introduction of radical changes in the Ottoman finances in the 11th/17th century, *djizya* was levied in some large areas of the empire only at one single fixed rate (cf. the Sandjak regulations in Barkan, 83,201, 226, 316): for the *dhimmīs* subject to *djizya* of all classes 25 *akče* in the province of Yeni-il in Süleyman's time, 40 *akče* in 991/1583, 35 *akče* in some areas and 55 in others in the province of Bitlis 30 in the island of Tashoz, 46 in the province of Mosul in the 10th/16th century. It was 80 *akče* in the lands conquered from the Mamlūks, namely in the provinces of Adana, Damascus, Ṣafad; the rates here, except for the latter, were less than the normal lowest rate (one gold piece was 60-70 *akče* during this period). The reason given for this special treatment in the provinces of Eastern Anatolia was the poverty due to the physical conditions of the area. As for the islands, similar conditions together with the special defence responsibilities imposed on the population accounted for it. The *dhimmīs* of the island of Imbros were even exempted altogether from *djizya* (Barkan, 237). The single rate of 80 *akče* in Syria and Palestine appears to be a survival from the last phase of the Mamlūk period during which *djizya* was for all classes one gold piece plus a fraction to cover collection costs (B. Lewis, *Notes*, 11). Being considered too low as compared to the *sharʿī* rates, these fixed single rates of assessment were raised on the accession of a new Sultan to the throne (on Selīm II's accession an increase of ten *akče* was made; cf. Barkan, 318).

The assessment of *djizya* was made per family in Hungary, Palestine in the 10th/16th century (cf. B. Lewis, *Notes*, 10; idem, *Studies in the Ottoman Archives*, in *BSOAS*, xvi/3 (1954), 484-5), in the province of Salonika, and many other places in the Balkans (cf. Gökbilgin, 155-7) before the reform *nishān* of 1102/1691.

Also in the early period there were certain groups exempted from *djizya*. It was true, in principle, that the exemption from *djizya* was considered as a waste of a revenue belonging to the *bayt māl al-muslimīn*; hence it was made only exceptionally and, if done, in return for military services. Thus the *dhimmī* population of a crucial fortress (cf. Barkan, 204; but in 835/1431 the population of Akčaḥiṣār, Albania, was exempted from all taxation but *djizya*, cf. *Sûret-i Defter-i Sancak-i Arvanid*, 104), *dhimmīs* in charge of guarding a mountain pass (cf. H. Inalcık, *Fatih devri*, i, Ankara 1954, doc. 1), relatives of the children levied for the Janissaries, *dhimmīs* supplying sulphur for the powder factories in Salonika (defter, K. Kepeci tasnifi no. 3510, Basvekâlet archives) were exempted from *djizya*. The Christian soldiers who formed part of the Ottoman fighting army in the 9th/15th century, namely Christian tīmār holders, *voynuḳs* [*q.v.*], *martolos* [*q.v.*] and *eflaḳs*, enjoyed total exemption from *djizya* (H. Inalcık, *Fatih devri*, i, 176-9). The sons and brothers of *voynuḳs* were subjected only to a *bedel-i djizya*, substitute of *djizya*, at a fixed rate of 30 *akče* which was about half of the lowest rate of *djizya* by 922/1516 (Barkan, 396, 398). When these groups lost their military use in the 10th/16th century they were mostly made *dhimmī raʿāyā* and subjected to *djizya*. Those maintained were subjected to a fixed low rate.

At all times the Ottoman government granted partial exemption from *djizya* to the *dhimmīs* of a particular position. Those living in the provinces in the borderland, *i.e.*, Serbia, Bosnia, Herzegovina, Montenegro, paid *djizya* only at the lowest rate, *adnā*, and in time of war the *dhimmīs* living nearest to the fields of operation and on the military routes paid it as half (cf. Hadžibegić, in *Prilozi*, iii, doc. 2,

101; v, V, 102). The *dhimmī*s having to abandon their homes because of enemy invasion were exempted from *djizya* for a certain period.

The *dhimmī* miners in some regions paid it at a very low rate (only six *akče* in Silistre in the mid-16th century, cf. H. Inalcık, *Osmanlılarda raiyyet rüsûmu*, in *Belleten*, xcii, 608, note 173). As late as 1170/1757 the *dhimmī*s of 21 villages in Chios who were engaged in the production of mastic paid it all equally at the lowest rate.

Under the capitulations the *dhimmī terdjumān*s, dragomans, attached to the foreign embassies, enjoyed exemption from *djizya*. But many *dhimmī*s had managed to obtain *berāt*s of *terdjumān* by dubious ways to escape paying *djizya* (see BERĀTLĪ).

If a *musta'min* (see ĀMĀN) prolonged his stay in the Ottoman dominions longer than one year he was treated as a *dhimmī*, subjected to *djizya*, and could not leave the country for the *Dār al-ḥarb* [*q.v.*] (cf. *Al-Durar*, 207). Though we find in the records, *sidjillāt*, of the ḳāḍī of Bursa cases testifying the application of this rule, some ways must have been found to allow foreign merchants to stay as *musta'min* for longer periods in the great commercial centres even as early as the 9th/15th century (cf. documents in *Belleten*, xciii, 67-96). Later on under the capitulations the Ottoman government became more and more tolerant on this matter (cf. the capitulation of 1153/1740 to France, article 63). The Armenians of Persia, *Arāmīne-i 'Adjem*, visiting the Ottomans lands usually as merchants, were also subject to *djizya* (the *nishān* of 1102/1691, and Hadžibegić, doc. 4, 10, pp. 107, 125).

The *nishān* of 1102/1691 provided that *djizya* was to be levied per head by all the *dhimmī*s subject to *djizya* on the basis of the *Shar'ī* scale, thus abolishing the *maḳṭu'* system and exemptions (cf. Fındıklılı Meḥmed Agha, *Silāḥdār ta'rikhi*, i, ed. A. Refīḳ, Istanbul 1928, 559). But many old practices and exemptions survived, and only in 1255/1839 with the proclamation of equality in payment of taxes all such exemptions and privileges were abolished.

Djizya-payers had always to pay two additional dues, *ma'ishat* or *ma'āsh* for the living expenses of the collector and *resm-i kitābet* (also called *resm-i ḥesāb*, *udjrat-i kitābet*, *kharadj-i muḥāsebe* or *ḳalemiyye*) for the services of the central department of *djizya* (cf. Hadžibegić, iii, 112). Actually these were well established dues found with all the departments of the Ottoman finances. In the firman of 880/1475 on the collection of *djizya* (Anhegger-Inalcık, 77-8) we find a due of two *akče* per family called *resm-i kitābet* and a one *akče* due levied formerly by the *il-ketkhudā*s. In the 10th/16th century the collector and the scribe accompanying him each took one *akče* for themselves (Barkan, 180; in Hungary, in addition, one *akče resm-i khāne*, Barkan, 316). In 1102/1691 *ma'ishat* was 12, 6 and 3 para for *a'lā*, *awsaṭ* and *adnā* respectively and one *para* was paid for *udjrat-i kitābet* by all alike. Four years later a new due, *ma'ishat* for the ḳāḍīs, was added, which was 9, 4 and 1½ para for *a'lā*, *awsaṭ* and *adnā* respectively. In 1106/1694, to prevent the abuses in collection of these dues, it was made clear that the collectors were to levy these not for their own account but for the treasury, and the remunerations were to be paid to them by the treasury from the *djizya*-revenues at the central department of *djizya* (Hadžibegić, iii-iv, doc. 4, 5, 10, 11, pp. 107, 112, 125, 131). The total sum of these legal dues amounted to 1/28 of the *djizya* itself and their rates were raised following the increases in *djizya*. From the same firmans we learn that the collectors were illegally subjecting the *djizya* payers to some exactions under the names *dhakhīra*, *kātibiyya*, *ṣarrāfiyya*, *ḳoldju akčesi*, *kharadj-i maḥkeme* (Hadžibegić, iii-iv, 113, 127), *mum-akčesi buyruldu awā'idi* and others. With the proclamation of the *Tanzīmāt* in 1255/1839 collectors with a salary from the treasury were appointed and were allowed to take from the tax-payers only a minimum of provisions for themselves and their animals (Hadžibegić, *Prilozi*, v, doc. 25, 93). But the heaviest burden on the *djizya*-payers was the obligation to make good the *djizya* of the fugitive *dhimmī*s, *gurikhta* (in Turkish *gürikhte*) and the dead, *murda* (in Turkish *mürde*), which sometimes caused the depopulation and ruin of a whole village. As disclosed in the *nishān* of 1102/1691, in some villages the surviving quarter of the previous population was forced to pay the *djizya* of the missing three quarters too. On the other hand the collectors in cooperation with the local ḳāḍīs sometimes tried, without official permission, to collect *djizya* from the *new-yāfte* (*naw-yāfta*), those not yet recorded as *djizya* payers in the official *defter*s. They also collected *bedel-akčesi*, a lump sum for those names in the *defter* under which no one could be identified. The government always struggled to prevent such abuse and ended by assessing a fixed new tax, called *gürikhte*, to be levied equally on each *djizya* payer. This appears in the *djizya* accounts of 1102/1691 and it was then 40 *akče* per head, a sum about one-eight of the *djizya* itself. Also we find a similar tax called *nev-yāfte akčesi* even at an earlier period. These proved to be only new burdens for the *ra'āyā* since the collectors continued their exactions according to the established customs. When in 1102/1691 the method of collecting *djizya* by distributing personal certificates of payment was established, the collectors, in an effort to use all the certificates delivered to them by the treasury, forced people not subject to *djizya* to accept them, or imposed certificates of higher rates to those subject to low rates. Some of the collectors were denounced as having accepted bribery from the wealthy to save them from the certificates of high rate and then forced the poor to accept them. To all this must be added the common complaint about the *ra'āyā* having to provide the needs of the collectors' large suite of *ḳoldjī*s, guardians, and many other exactions which were common in the collection of taxes in the period of decline. The collectors acted apparently even more harshly towards *djizya*-payers, since the firmans commanded, on the basis of the *sharī'a*, that the *dhimmī*s were to pay *djizya* in complete humiliation, *dhull wa ṣaghār* (cf. Hadžibegić, doc. 5, 10, pp. 112, 126). All this was no doubt mainly responsible for the discontented *ra'āyā*s cooperating with foreign invaders from the late 11th/17th century on. The reform measures taken in 1102/1691 and later did not improve the situation, and it can be safely said that the abolition of the exemptions, especially those of clerics under the new system, ended by turning some influential groups among non-Muslims against Ottoman rule.

Bibliography: The Ottoman state followed the Ḥanafī school in the application of *djizya*; *Al-Durar fī sharḥ al-ghurar al-aḥkām* by Molla Khüsrew (Istanbul 1258, 195-216) and later Mewḳūfātī's translation of the *Multaḳā al-abḥur* (Istanbul 1318, 349-51) became the principal authorities for the Ottoman 'ulemā' and administrators on these matters. For a statement of the *shar'ī* principles in an official Ottoman regulation

see Ö. L. Barkan, *Kanunlar*, 351. The earliest firman on the levy of *djizya* that has come down to us is dated 880/1475-6 in R. Anhegger-H. İnalcık, *Ḳānūnnāme-i Sulṭānī ber mūceb-i ʿörf-i Osmānī*, Ankara 1956, 76-8; facsimile in F. Babinger, *Sultanische Urkunden zur Geschichte der osmanischen Wirtschaft und Staatsverwaltung am Ausgang der Herrschaft Mehmeds II, des Eroberers*, i, Munich 1956, 270-80; French summary in N. Beldiceanu, *Les actes des premiers Sultans*, Paris-The Hague 1960, 148-50; H. Hadžibegić in his fundamental article on *djizya* in the Ottoman empire *Džizja ili harać*, in *Prilozi*, iii-iv, 55-135; v, 43-102, published twenty-seven documents from the *sidjillāt* of the ḳāḍīs of Bosnia and Macedonia. Two *berāt*s dated 5 Ramaḍān 1111/24 February 1700 and 1 Shaʿbān 1121/6 October 1709 published by B. C. Nedkof in *Sammlung orientalischer Arbeiten*, xi, Leipzig 1942 and reproduced in *Belleten*, xxxii, 641-9, are transcribed with some errors.

The *cizye muhasebe defterleri, mâliye ahkâm defterleri* and *mukataât defterleri* in the collections of Mâliye, Kâmil Kepeci and Yeni Seri, the Başvekâlet archives, Istanbul, constitute an inexhaustible source on the subject. The oldest *defter*s in these series are a *defter-i muḳāṭaʿāt* of Meḥemmed II's time, Yeni seri, nos. 176, 6222 and 7387, a *defter-i tawzīʿ-i djizya-i gabrân-i wilâyat-i Rumeli wa Anadolu*, dated 958/1551, K. Kepeci, no. 3523 and a *defter-i aḥkām-i mâliyye*, dated 973/1565 Mâliye Yeni Seri, no. 2775. The collection of *daftar-i muḥâsebe-i djizya*, the most comprehensive source on *djizya*, start in 1101/1690, K. Kepeci nos. 3508-3799. (Halil İnalcik)

iii.—India

The question of the levy of *djizya* in India has provoked more emotion than scientific study, it being assumed that practice in India was closely modelled on the teachings of *fiḳh*, or the precepts of Indo-Muslim scholars, or the policies of the Ottomans. The view taken here that *djizya* was not normally levied under the Dihlī Sultanate in the sense of a discriminatory religious tax may be contested; the evidence for this view is set out below.

The earliest extant source for the Arab conquest of Sind, Balādhurī, *Futūḥ*, 439, speaks of Muḥammad b. Ḳāsim levying *kharādj* as tribute upon the conquered. The *Čač-nāma*, said to be a Persian translation (c. 613/1216-7) of an early Arabic account of the conquest, speaks (India Office Library MS 435, 268) of the Sindhīs being allowed the status of *dhimmī* and of a graduated poll-tax being laid upon the people of Brāhmanābād, the three classes paying at the canonical rates of 48, 24 and 12 *dirham*s respectively (MS. 261-262). This account, however, would seem more a reflection of later tradition than of events in 94/712 which antedate the differentiation between *kharādj* as land-tax and *djizya* as poll-tax under the late Umayyads which became the basis of *fiḳh* teaching.

Under the Dihlī sultanate [*q.v.*], political conditions —the continued presence of armed Hindū chiefs in rural areas, the particularism of the period 801/1398-9 to 932/1526—do not appear apt for the imposition of a novel discriminatory tax by a minority upon a majority. Ḳāḍī Minhādj al-Sirādj Djūzdjānī does not refer to *djizya* being levied in the period to 658/1260. Amīr Khusraw, *Ḳirān al-saʿdayn*, ʿAlīgaṛh lith, 1918, 35, uses *djizya* to mean tribute from Hindū kings. References in the Khaldjī and early Tughluḳ period couple *djizya* indiscriminately with *kharādj* to mean tribute or land revenue (*e.g.*, Ḍiyāʾ al-Dīn Baranī, *Taʾrīkh-i Fīrūz Shāhī*, *Bib. Ind.*, 291, 574; Baranī states also (*Fatāwa-yi Djahāndārī*, India Office Library MS 1149, fol. 119a) that Hindū *Rāys* and *Rānās* levied *kharādj* and *djizya* from their own Hindū subjects). An anecdote in Amīr Ḥasan Sidjzī's *Fawāʾid al-Fuwād* (707/1307-722/1322) speaks (Dihlī lith. 1865, 76) of a Muslim *darwīsh* being required to pay *djizya*, in a context showing that tax in general is meant.

There are, however, for the reign of Fīrūz Shāh Tughluḳ, a number of references, principally in works of the *manāḳib* idiom, stating that that Sultan levied *djizya*. The anonymous *Sirat-i Fīrūz Shāhī*, (772/1370-1), (India Office Library Roto 34 of Bankīpur MS, fol. 61b), claims that Fīrūz Shāh Tughluḳ ordered that only canonical taxes should be collected, a claim repeated in the *Futūḥāt-i Fīrūz Shāhī*, ed. Shaykh Abdur Rashid, ʿAlīgaṛh 1954, 6. Shams al-Dīn Sirādj ʿAffīf, *Taʾrīkh-i Fīrūz Shāhī*, states (*Bib. Ind.* ed. 382-4) that Fīrūz, having obtained a *fatwā* that *djizya* should be levied from the Brāhmans, ordered it to be levied, but reduced its incidence, after protest from the Brāhmans of Dihlī and petition from other Hindūs, from the three rates of 40, 20 and 10 *tanka*s to 10 *tanka*s of 50 *djitals*. The contemporary collection of ornamental epistles, *Inshā-yi Maḥrū* (ed. Shaykh Abdur Rashid, ʿAlīgaṛh n.d.), also mentions (41, 53-4) the levy of *djizya*, although the latter context suggests it was not distinguished from land revenue.

In the Sayyid and Lodī period nothing is heard of the levy of *djizya*. From the manner in which the historians of Akbar's reign report its abolition by him, even the references to it in the Tughluḳ period may be largely panegyrical There is indeed no agreement on the date at which the abolition took place. Abu 'l-Faḍl in the *Akbar-nāma* (*Bib. Ind.*, ii, 203), places it in 971/1564, Badāʾūnī in 987/1579 (*Muntaḳhab al-tawārīkh*, *Bib. Ind.*, ii, 276). The latter, who is otherwise quick to condemn Akbar for any deviation from orthodoxy, mentions the event without comment. Niẓām al-Dīn Aḥmad does not refer to *djizya* but mentions an abolition of *zakāt* in 989/1581.

Following a number of orthodox measures discriminating against non-Muslims, Awrangzīb imposed *djizya* in 1090/1679, the *Mirʾāt-i Aḥmadī* states (i, 296-8), after a petition by *ʿulamāʾ* and *fuḳahāʾ*. Financial stringency as well as Awrangzīb's personal inclination doubtless helped to prompt the decision, although this would not, of course, explain the discriminatory character of the tax. Īsar Dās, *Futūḥāt-i ʿĀlamgīrī*, (British Museum Add. 23884, fol. 74a-74b), states that government servants were exempted and that there were three rates of tax—owners of property worth 2,500 rupees were assessed at 16 rupees, those worth 250 rupees at 6 rupees 8 annas, and those worth 52 rupees were assessed at 3 rupees and 4 annas, the blind, the paralysed, and the indigent being exempt. Its introduction encountered popular and court opposition at Dihlī, which was, however, overborne. The *Mirʾāt-i Aḥmadī* states that *djizya* brought in 500,000 rupees in the province of Gudjarāt.

Djizya did not long survive the death of Awrangzīb in 1118/1707. Bahādur Shāh, Djahāndār Shāh, Farrukhsiyar and Muḥammad Shāh are all said to have abolished it, although Farrukhsiyar had at one time struck a *dirham sharʿī* to facilitate payment of the *djizya* at the canonical rates (see DĀR AL-ḌARB,

iii). Niẓām al-Mulk Āsaf Djāh attempted to revive it in 1135/1723, and Muḥammad Shāh nominally restored it in 1137/1725, but this restitution was never carried into effect.

Bibliography: In addition to references above, see: ʿAlī Muḥammad Khān, *Mirʾāt-i Aḥmadī*, i, Baroda 1928, 296-298; Muḥammad Sakī Mustaʿidd Khān, *Maʾāthir-i ʿĀlamgīrī*, Calcutta 1870-3, 174; Khāfī Khān, *Muntakhab al-lubāb*, Calcutta 1860-74, index *s.v. djizya*; N. Manucci, *Storia do Mogor*, ed. and trans. W. Irvine, iii, London 1907, 288-9; S. R. Sharma, *Religious policy of the Mughal emperors*, Calcutta 1940, index *s.v. jizya*; W. Irvine, *Later Mughals*, two vols., Calcutta 1921-2, index *s.v. jizya*; Satish Chandra, *Jizyah in the post-Aurangzeb period*, in *Proc. 9th Indian History Congress*, 1946, 320-6. (P. HARDY)

DJŌDHPUR or MĀRWĀṚ was the largest of the former Indian States in the Rajputana Agency with an area of 36,120 sq.m. and a population of 2,555,904 (1941 Census). There appears to be no evidence to support the Rādjpūt legend that the state of Djōdhpur was founded by the Rādjpūts of Kanawdj after their defeat by Muḥammad of Ghūr in 590/1194. Siyāhdjī, the founder of the Rāthōr dynasty of Djōdhpur, was probably descended from Rāthōr rādjās whose inscriptions are found in Djōdhpur as early as the tenth century. The city of Djōdhpur dates back to 1459. Rāw Māldew of Djōdhpur, who refused to grant asylum to Humāyūn, was defeated by Shīr Shāh and by Akbar whose tributary he became. From this time the rulers of Djōdhpur were closely connected with the Mughal emperors of Dihlī, giving their daughters in marriage to the imperial family and serving in the Mughal armies. The most famous Rādjpūt in the service of the Mughal emperors was Mahārādjā Djaswant Singh (1048-89/1638-73). Because of Awrangzīb's orthodox religious policy war broke out in 1090/1679. Djōdhpur was sacked, but guerilla warfare continued for many years. The Sayyid brothers forced the ruler of Djōdhpur to give a daughter in marriage to the Emperor Farrukhsiyar. With the decline of Mughal power Djōdhpur was overrun by Marāṯhās and by the forces of Amīr Khān the Paṯhān freebooter. It came under British protection in 1818. Mahārādjā Takht Sing who was loyal to the British in 1857 was guaranteed the right of adoption in 1862. The history of the State under British protection is uninteresting. In 1949 Djōdhpur was merged into the new Indian State of Rādjāsthān.

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(C. COLLIN DAVIES)

DJOLOF (DIOLOF) is the name of a kingdom which was set up on what is now Senegalese territory from the 13th to the 16th centuries. At the height of its power this kingdom included Walo, Cayor, Baol, Sine, Salūm and Dimar, as well as part of Bambūk. The inhabitants and their language are called *Wolof* (modern spelling: *Ouolof*).

Physical features.—Djolof, which now designates merely one region of the Republic of Senegal, lies between 14°-16° N., and 16°-18° W. On the north it is bounded by Walo, Dimar and Fūta Toro, on the east by Fūta Damga and Ferlo, on the south by Niani-Ouli and Baol, and on the west by Cayor and N'Diambour.

The Nounoum runs across Djolof from south-east to north-west, a river which is permanent only in its lower reaches where, from downstream, it receives the outflow from lake Guiers. It is one of the least fertile regions of Senegal; it can count on only 500 mm. of rain during the four months of the rainy season (July to October), called *navète*, a period of violent storms alternating with dry tornadoes. A transition period which is already dry, the *lollé*, though sometimes marked by a little rain (*heug*), then follows, corresponding with the ground-nut season (November to January). It is then that water-melons (*beref*) are cultivated, being harvested at the end of the dry season (*nor*). The harmattan blows violently in February and March, while in May and June, during the *tiorom*, the drought is alleviated and vegetation begins to grow green again.

History.—The history of Djolof is not fully known. Legend relates that in about 595/1200, a pious Muslim of the Prophet's family, by name Būbakar (Abū Bakr) b. ʿUmar, also called Abū Dardây, came from Mecca to settle in Senegal, and converted the country to Islam. Apparently it was only in the 15th century that one of his presumed descendants, Ndiadiane Diaye, freed Djolof from the domination of Tekrūr and annexed Walo, Baol, Sine and Salūm in turn. The sovereigns bore the title of *Bour ba Djolof*. Quarrels that broke out between the various Ouolof communities led to the secession of the Lebou who crossed Cayor and went to settle on the peninsula of Cap Vert under the suzerainty of the *damel*. In the 16th century a certain Koumbi Guielem, with the help of the Lebou, started a revolt against *Bour* Biram Diem Koumba who crushed it, but was unable to prevent the chiefs of Cayor and Baol from seceding. In the middle of the 16th century, Leleful Fack was unable to withstand a further revolt, led by a certain Amani Goné Sohel who was the true founder of the kingdom of Cayor, with M'Bour as its capital.

Probably as a result of the profoundly democratic temperament of the Ouolofs, there is not a single sovereign from this period whose name is outstanding. But the linguistic and cultural mark had been set, and was later confirmed during the colonial period.

Djolof, being situated inland, was affected by European colonization only at a late date. In the 16th century Islam had only superficially penetrated to this region where the pagan practices of the Ouolofs scandalized the pious Muslims. However, the progressive Islamization of the inhabitants was noted as early as 1445 by Ca da Mosto.

After settling on the coast from 1683, the French explored the interior. In 1682 Lemaire gave information about the Ouolofs, while three years later La Courbe sent his agents to make a treaty with the *Bour ba Guiolof*. From 1749 to 1753, Djolof was visited by the French naturalist Michel Adanson. A century later it served as a place of refuge for the rebels during the campaigns conducted against Lat Dior, *damel* of Cayor. In 1871 the Tidjānī chief Aḥmadu Sheykhu invaded Djolof and Cayor, but was routed by an expeditionary force and killed in 1875.

In 1889, a force under the command of Colonel Dodds put the *bour ba Djolof* to flight. The latter's brother acknowledged the French Protectorate on 3 May 1890. Henceforth Djolof shared in the development of Senegal and, in 1931, a branch line of the